

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION

FILED  
APR 13 2021  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF OHIO  
CLEVELAND

UNITED STATES OF AMERICA,

Plaintiff,

v.

SANTON BARNES,

Defendant.

) INDICTMENT

) **JUDGE PEARSON**

) CASE NO.

**1:21CR234**

) Title 26, United States Code,  
) Section 7206(2)  
)  
)  
)

GENERAL ALLEGATIONS

At all times relevant to this Indictment:

1. Defendant SANTON BARNES resided in Cleveland, Ohio, in the Northern District of Ohio, Eastern Division.
2. Defendant held herself out to be a tax preparer and operated a tax preparation business. Clients gave personal identifying information ("PII"), including names, addresses, social security numbers, and dates of birth to Defendant so that Defendant could prepare the tax returns.
3. A Preparer Tax Identification Number ("PTIN") was a number issued by the Internal Revenue Service ("IRS") to paid tax preparers. It was used to identify individual tax preparers and, when applicable, must be placed in the Paid Preparer section of a tax return that was prepared for compensation. While Defendant prepared returns for clients and filed them on their behalf, she did not list herself by name or PTIN on clients' returns.
4. Defendant used the PII received from these various clients to prepare and electronically file false, fictitious, and fraudulent tax returns in clients' names. Defendant typically charged clients a fee for her tax return preparation services. Defendant submitted

returns with false wage income and withholdings. Defendant also submitted returns with false dependents and at least one return with a false Schedule C.

COUNTS 1-23

(Aiding and Assisting in the Preparation and Presentation of a False and Fraudulent Return, 26 U.S.C. § 7206(2))

The Grand Jury charges:

5. The allegations in paragraphs 1 through 4 of the General Allegations are re-alleged and incorporated by reference in these counts, as though fully restated herein.

6. On or about the dates set forth below, in the Northern District of Ohio, Eastern Division, Defendant SANTON BARNES willfully aided and assisted in, and procured, counseled, and advised the preparation and presentation to the Internal Revenue Service, of tax returns for the taxpayers and calendar years below, which were false and fraudulent as to a material matter. The tax returns reported fictitious or falsely inflated income, withholding, dependents, or schedules, whereas Defendant knew the taxpayers had less income, withholding, and dependents and no Schedule C income, each false return constituting a separate count of this Indictment, as set forth below:

Count	Tax Period	Approx. Filing Date	Taxpayer	Line Number and Title of False Item	Tax Return Form
1	2014	02/16/2015	A.A.	Line 7, Wages, salaries, tips, etc.	1040A
2	2015	02/29/2016	A.A.	Line 7, Wages, salaries, tips, etc.	1040
3	2014	03/16/2015	D.B.	Line 1, Wages, salaries, and tips.	1040EZ
4	2015	02/29/2016	D.B.	Line 7, Wages, salaries, tips, etc.	1040A
5	2016	04/17/2017	D.B.	Line 7, Wages, salaries, tips, etc.	1040A
6	2015	02/29/2016	A.C.	Line 7, Wages, salaries, tips, etc.	1040
7	2016	02/02/2017	A.C.	Line 7, Wages, salaries, tips, etc.	1040
8	2015	03/07/2016	T.E.	Line 6c, Dependents	1040
9	2016	03/06/2017	T.E.	Line 6c, Dependents	1040
10	2014	02/23/2015	P.H.	Line 6c, Dependents	1040
11	2015	02/29/2016	P.H.	Line 6c, Dependents	1040
12	2016	03/06/2017	P.H.	Line 6c, Dependents	1040
13	2014	02/23/2015	C.H.	Line 7, Wages, salaries, tips, etc.	1040A

Count	Tax Period	Approx. Filing Date	Taxpayer	Line Number and Title of False Item	Tax Return Form
14	2015	02/29/2016	C.H.	Line 7, Wages, salaries, tips, etc.	1040
15	2014	03/02/2015	L.R.	Line 6c, Dependents	1040A
16	2015	02/22/2016	L.R.	Line 6c, Dependents	1040A
17	2014	02/16/2015	T.S.	Line 7, Wages, salaries, tips, etc.	1040A
18	2015	03/14/2016	T.S.	Line 7, Wages, salaries, tips, etc.	1040
19	2016	02/20/2017	T.S.	Line 12, Business income or (loss)	1040
20	2014	02/16/2015	N.W.	Line 7, Wages, salaries, tips, etc.	1040A
21	2015	02/29/2016	N.W.	Line 7, Wages, salaries, tips, etc.	1040
22	2014	02/23/2015	I.W.	Line 7, Wages, salaries, tips, etc.	1040A
23	2015	02/29/2016	I.W.	Line 7, Wages, salaries, tips, etc.	1040

All in violation of Title 26, United States Code, Section 7206(2).

A TRUE BILL.

Original document - Signatures on file with the Clerk of Courts, pursuant to the E-Government Act of 2002.